

time high, and the dollar is losing value overseas. but, more importantly, he did not respond to the charge of Dan Rataczak who said that real income of Americans has fallen, which means that, while one may be making more, than their actual spending power has fallen. Perhaps, if the President and the Democrat Party acknowledged this, then they would join the Republican Party in working for a middle-class tax cut because, after all, cutting taxes is not Congress sending Government money to the people. It is just that we are not going to take the people's money in the first place.

I hope that we will get some bipartisan support on this much needed tax cut.

DEDUCTION FOR HEALTH INSURANCE SHOULD GO TO EMPLOYEES OF THE SELF-EMPLOYED TOO

(Ms. PELOSI asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. PELOSI. Mr. Speaker, just when we thought we had seen it all in attempts by the Republicans in Congress to give tax breaks to their wealthy friends, they have gone beyond the pale. It is hard to imagine, but today the Republicans will bring a conference report on H.R. 831, a bill to provide a 25-percent deduction for health insurance for the self-employed. That is good. But they rejected the opportunity, the amendment, that would have allowed that tax deduction to go for the employees of the self-employed. Instead in the bill they insisted that the conferees drop a Senate provision that would have closed a tax loophole for billionaires. Under current law the wealthiest Americans can take advantage of a tax loophole by renouncing their citizenship, thereby avoiding taxes on gains made while they were U.S. citizens. These people made their money benefiting from our country, from the security, from the democracy, from the work force, and, yes, even from the tax laws in this country. Now they are given to give up their citizenship. They are given a tax break at the expense of the employees of the self-employed.

Mr. Speaker, this is an outrage, this is a shame, this is downright unpatriotic.

THE CLINTON ADMINISTRATION'S CONSISTENT POLICY TO KILL JOBS

(Mr. MICA asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MICA. Mr. Speaker, it is fitting that President Clinton has proposed the bulk of his new cuts in NASA and the Small Business Administration. I say that it is fitting because President Clinton wants to be consistent. He wants to ensure that we continue to produce low-paying and part-time jobs, the cornerstone of this administration's approach to economic development.

This week President Clinton tells Congress to cut NASA. He wants to kill thousands of high paying research and development jobs, destroy America's lead in the next frontier and cripple our chances for future high tech employment. This week our President recommends to this Congress to gut the Small Business Administration, another great choice to kill even more jobs. Small business is the greatest creator of jobs in our country and the largest employer in our Nation. Then he goes to Atlanta—read here in today's newspaper, where he says we need to create more jobs and talks about job creation. This is after he has made two bad choices this week in his consistent policy to kill jobs, darken our children's future and promote a welfare state.

WAIVING CERTAIN POINTS OF ORDER AGAINST CONFERENCE REPORT ON H.R. 831, PERMANENT EXTENSION OF THE HEALTH INSURANCE DEDUCTION FOR THE SELF-EMPLOYED

Mr. QUILLEN. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 121 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 121

Resolved, That upon adoption of this resolution it shall be in order to consider the conference report to accompany the bill (H.R. 831) to amend the Internal Revenue Code of 1986 to permanently extend the deduction for the health insurance costs of self-employed individuals, to repeal the provision permitting nonrecognition of gain on sales and exchanges effectuating policies of the Federal Communications Commission,

and for other purposes. All points of order against the conference report and against its consideration are waived. The conference report shall be considered as read.

The SPEAKER pro tempore (Mr. GOODLATTE). The gentleman from Tennessee [Mr. QUILLEN] is recognized for 1 hour.

Mr. QUILLEN. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to the gentleman from Texas [Mr. FROST], and, pending that, I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. QUILLEN asked and was given permission to revise and extend his remarks, and to include extraneous material.)

Mr. QUILLEN. Mr. Speaker, this is an extremely simple rule. It waives all points of order against the conference report to accompany H.R. 831, the bill to permanently and retroactively extend the tax deduction for health insurance for the self-employed, which the House passed on February 21. The rule also provides that the conference report be considered as read.

It is my understanding that the only points of order that lie against the conference report are the 3-day layover requirement and scope violation. There are also a few technical points of order under the Budget Act that are being waived, but I want to emphasize that the conference report is deficit neutral over the 5-year period.

Mr. Speaker, I believe that we should only waive the 3-day layover requirement when absolutely necessary, but this is one of those times. It is imperative that H.R. 831 be enacted into law before the 1994 tax filing season ends on April 15. Millions of self-employed Americans are depending on us to restore the tax deduction that allows them to keep themselves and their families covered by health insurance. This bill provides a 25-percent deduction for 1994 and 30-percent deduction thereafter. We have left them dangling in uncertainty for months now, and we must pass this conference report now to ensure that this tax deduction will be available to the millions of farmers, small businessmen, and other self-employed Americans who are counting on it.

Mr. Speaker, I urge the adoption of this resolution.

THE AMENDMENT PROCESS UNDER SPECIAL RULES REPORTED BY THE RULES COMMITTEE,¹ 103D CONGRESS V. 104TH CONGRESS

[As of March 29, 1995]

Rule type	103d Congress		104th Congress	
	Number of rules	Percent of total	Number of rules	Percent of total
Open/Modified-open ²	46	44	19	76
Modified Closed ³	49	47	6	24
Closed ⁴	9	9	0	0
Totals:	104	100	25	100

¹ This table applies only to rules which provide for the original consideration of bills, joint resolutions or budget resolutions and which provide for an amendment process. It does not apply to special rules which only waive points of order against appropriations bills which are already privileged and are considered under an open amendment process under House rules.

² An open rule is one under which any Member may offer a germane amendment under the five-minute rule. A modified open rule is one under which any Member may offer a germane amendment under the five-minute rule subject only to an overall time limit on the amendment process and/or a requirement that the amendment be preprinted in the Congressional Record.

³ A modified closed rule is one under which the Rules Committee limits the amendments that may be offered only to those amendments designated in the special rule or the Rules Committee report to accompany it, or which preclude amendments to a particular portion of a bill, even though the rest of the bill may be completely open to amendment.

⁴ A closed rule is one under which no amendments may be offered (other than amendments recommended by the committee in reporting the bill).